IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 10TH APRIL 2007 / 20TH CHAITHRA 1929

WP(C).No. 32969 of 2006(Y)

PETITIONERS:
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1. **RAVI JOB, AGED 42 YEARS,**
   S/O. P.M. JOB, C.35/1793 AI, LIC COLONY,
   PALARIVATTOM, COCHIN-25.

2. **THARUN JOB, S/O. P.M.JOB,**
   B-2, DOLPHINBAY APARTMENTS, KALAKSHETRA ROAD,
   THIRUVANIYUR, CHENNAI-41, REPRESENTED BY HIS
   POWER OF ATTORNEY HOLDER, RVI JOB, THE FIRST
   PETITIONER.

BY ADV. SRI.P.K.RAVISANKAR.

RESPONDENTS:
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1. **STATE OF KERALA,**
   REPRESENTED BY SECRETARY TO TAXES DEPARTMENT,
   THIRUVANANTHAPURAM.

2. **REVENUE DIVISIONAL OFFICER, FORTCOCHIN.**

3. **THE TAHSILDAR,**
   KANAYANNUR TALUK, ERNAKULAM.

BY SR. GOVERNMENT PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10/04/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C). NO.32969/2006:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE POWER OF ATTORNEY EXECUTED BY THE P.2. DTD. 28/08/2006.

EXT.P.2: COPY OF THE SETTLEMENT DEED DTD. 16/07/2002.

EXT.P.3: COPY OF THE AGREEMENT ENTERED BETWEEN THE PETITIONERS DTD. 11/10/2002.

EXT.P.4: COPY OF THE BUILDING PERMIT DTD. 09/10/2002 SIGNED BY ASST. EXE. ENGINEER, CORPORATION OF COCHIN.

EXT.P.5: COPY OF THE ASSESSMENT ORDER OF THE R.3. DTD. 31/07/06.

EXT.P.6: COPY OF THE DEMAND NOTICE DTD. 01/08/06 OF THE R.3.

EXT.P.7: COPY OF THE ORDER DTD. 10/10/2006 OF THE R.2.

EXT.P.8: COPY OF THE CIRCULAR NO. 9031/S3/89/TD DTD. 28/09/90 OF THE SPL. SECRETARY TO GOVT. TAXES(S) DEPT., THIRUVANANTHAPURAM TO THE ACCOUNTANT GENERAL , THIRUVANANTHAPURAM.

EXT.P.9: COPY OF THE GOVT. LETTER NO. 35536/113/90/TD. DTD. 28/04/1992.

EXT.P.10: COPY OF THE RECEIPT EVIDENCING PAYMENT OF RS.8,025/-.

//TRUE COPY//

prv.

K.BALAKRISHNAN NAIR,J.

WP(C)NO.32969 OF 2006-Y

Judgment

The petitioners challenge Ext.P5 series orders, assessing building tax and luxury tax for a building constructed by them, pooling their resources jointly. They also challenge Ext.P6 consequential demand. Though they filed an appeal against the assessment orders before the RDO, that was dismissed by Ext.P7 order. So, they challenge Ext.P7 order also.

2. I heard the learned Government Pleader also. I think, the matter should be reconsidered in the light of the judgment of this Court in Writ Petition (C) No.4981/07 and connected cases and also OP No.26467/02 and connected cases. Accordingly, Ext.P5 series orders, Exts.P6 and P7 are quashed. The third respondent is directed to pass fresh orders in the matter, in the light of the principles laid down by this Court, in the above said two Judgments. The time limit prescribed in those Judgments regarding the furnishing of documents by the petitioners, passing of orders by the third respondent etc., will apply to this case also.

The Writ Petition is disposed of as above.

10.04.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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